

## **EXHIBIT 24**

**IN THE UNITED STATES DISTRICT COURT**  
**FOR THE DISTRICT OF MARYLAND**

**DIAGNOSTIC RESOURCE GROUP, L.L.C.**

**Plaintiff**

**vs.**

**TOSHIBA AMERICA  
MEDICAL SYSTEMS, INC.  
Defendant**

**Case No.:02-CV-3020**

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**AFFIDAVIT OF JEFFREY LOW**

I am Jeffrey Low, a principal of the Plaintiff in this action, and a competent adult and if called to testify I would state from my personal knowledge as follows;

1. All opinions that I raised in my depositions were stated to a reasonable degree of certainty;
2. I can state to a reasonable degree of certainty further as follows:
3. I have reviewed Exhibit P to the Defendant's Motion for Summary Judgment which is a record indicating that a payment of \$708 was made to Diagnostic Resource Group, L.L.C. in the month of April, 1998 and that there was an accounts receivable of under \$13,000 for that month;
4. Based upon the spreadsheet that I had prepared and presented to TAMC, (with the title of MD Imaging on the top), the average MRI

charge would be \$889 with collections of \$700 and thus an account receivable of \$12,702 represents only 14-15 scans;

5. When the system is completely installed, as my spreadsheet sets forth, there would be an average of 6 scans per day at the facility, with collections of \$700 per scan (average) with a loss of 3% off of collections due to charge-backs and the like;

6. Thus, the accounts receivable (reflecting gross billings) do show that a small number of scans were performed at the center;

7. However, that number was far below the amount that the center would have been producing if the installation of the scanner was completed;

8. At that time, there were ample referral sources for the center, and thus the differential solely reflects the fact the MRI machine supplied by Toshiba America Medical Systems, Inc. was not properly and completely installed as it would not operate correctly from the time that it was delivered and onward;

**I DECLARE UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IS TRUE AND ACCURATE BASED UPON MY PERSONAL KNOWLEDGE.**



JEFFREY LOW, AFFIANT